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## COVID-19-related information for private individuals

Here, you will find comprehensive information that is relevant to private individuals affected in various ways by the COVID-19 pandemic.

## **Income tax returns**

### **Receiving a subsidy from the US due to the COVID-19 pandemic**

In the second quarter of 2020, the US Government paid a COVID-19-related subsidy to people with a connection to the US (including citizens, residents and others), in accordance with a new law known as the CARES Act. People living in Sweden have also received this subsidy. This payment is tax free in Sweden, as it has been provided as a general subsidy by the US, is not connected to previous employment, and has no other conditions attached. Since the subsidy is tax free according to Swedish regulations, it is also exempt from Sweden's tax agreement with the US. This means you should not include the subsidy in your Swedish income tax return for 2021.

### **Temporary tax reduction for 2021 and 2022**

In order to compensate for increased labour costs during the covid-19 pandemic, a temporary tax reduction has been introduced for the income years 2021 and 2022. You do not have to apply for the reduction - if you are entitled to it, you will receive it automatically.

- [Tax reductions \(in Swedish\)](#)

## **Tax on benefits and gifts**

### **Free meals**

If you have received free meals with no claim for compensation from any party other than your employer, you are not required to pay tax on them. Meals may, for example, be provided by the public as a means of showing appreciation. Such meals are tax-free – even if they have been provided to an employer for distribution among the employees. These regulations came into force on 1 January 2021, but they apply from 1 March 2020.

- [Read about the Swedish parliamentary decision made on 25 November 2020 \(in Swedish\) External link.](#)

### **Company car benefit during a temporary period of working from home**

Many people are working from home due to the COVID-19 pandemic, and do not need to travel for work to the same extent. Here are a few things to consider if you receive company car benefit and your travel needs have changed.

### **Driving long distances for work**

If you drive at least 30,000 km a year for work, normally only 75% of the total value of your benefit is taxed. During the COVID-19 pandemic, many people are driving less frequently. If you drive less than 30,000 km a year for work, your employer must declare the full value of your benefit on a monthly basis.

- [Further information on driving over 30,000 km for work \(Legal guidance, in Swedish\) External link.](#)

## How to end your company car benefit if you are employed

The usual rules apply with regard to company car benefit – even if you are working from home. If you no longer need a company car, you must take action to end the benefit. There are several ways to do this:

- Apply to the Swedish Transport Agency (“Transportstyrelsen”) for an off-road notification. If your car is taken off the road for just one day or a number of days in a single month, you will still be taxed on the full value of your company car benefit for the month. Company car benefit can only be ended if a car is subject to an off-road notification for a whole calendar month.
- Return your company car and car keys to your employer, and sign an agreement ending the company car benefit. You must be without the company car for a full calendar month to avoid being taxed on the benefit for that month.
- If you want to cease the benefit but still need to drive the car for work, you must be able to prove that you have not made any private journeys. The simplest way to do that is to keep an accurate vehicle logbook.

## How to end your company car benefit if you are part-owner of a closely held limited company (“fåmansaktiebolag”)

The usual rules apply with regard to company car benefit – even if you are working from home. If you no longer need a company car, you must take action to end the benefit. There are several ways to do this:

- Apply to the Swedish Transport Agency (“Transportstyrelsen”) for an off-road notification. If your car is taken off the road for just one day or a number of days in a single month, you will still be taxed on the full value of your company car benefit for the month. Company car benefit can only be ended if a car is subject to an off-road notification for a whole calendar month.
- If you want to cease the benefit but still need to drive the car for work, you must be able to prove that you have not made any private journeys. The simplest way is to keep an accurate vehicle logbook.
- [Further information on ending your company car benefit \(Legal guidance, in Swedish\) External link.](#)

## Free or subsidised parking at work

If you are an employee and have access to free or subsidised parking at work, you will not be taxed on this benefit between 1 January 2022 and 30 June 2022. The rule will come into force on 1 March 2022.

## Free testing for COVID-19

Your employer may offer you testing to check whether you currently have COVID-19 or have previously been infected, with exemption from tax on this benefit. In order for such tests to be exempt from tax on benefits, the disease in question must be classified as a danger to the general public under the Swedish Communicable Diseases Act, which COVID-19 is. Testing is therefore considered to be a form of preventive care.

However, tax relief is not normally available on testing that you pay for yourself, since this counts as a private living expense. In certain circumstances, the expense may be deemed necessary for your job, in which case tax relief will be granted. For example, you might need to travel abroad for work, and be required to present the results of a negative COVID-19 test to enter the country in question.

- [Find out more about the Swedish Tax Agency's position \(Legal guidance, in Swedish\) External link.](#)

### **Wellness benefits while working from home temporarily**

#### **Borrowing fitness equipment from the workplace for home use**

Fitness equipment is not a tax-free wellness benefit. This means your employer needs to deduct tax on it from your salary and pay employer contributions – even if you are borrowing the equipment temporarily.

Basic fitness equipment, such as hiking poles, may be stored at home temporarily if used for exercise on your way to or from work.

#### **When your employer provides you with fitness equipment**

Fitness equipment is not a tax-free benefit. This means your employer needs to deduct the tax from your salary and pay employer contributions when purchasing fitness equipment for you.

#### **I would like to use a fitness app at home instead of going to a gym. Does this count as a wellness benefit?**

Yes. Online services and apps for activities such as yoga, workouts and stopping smoking are tax-free wellness benefits, regardless of whether you use them at home or elsewhere.

- [Tax-free wellness activities A-Ö \(in Swedish\)](#)

### **Taxi journeys during a pandemic**

If your employer pays for journeys between your home and workplace, this is a benefit that is normally taxable at the full market value. However, if you receive compensation for taxi fares, or other travel benefits to limit the risk of infection during a pandemic (such as COVID-19), these benefits should be valued at a rate comparable to the cost of public transport.

This change applies from March 2020, for as long as the Public Health Agency of Sweden's recommendations on measures to reduce the spread of infection on public transport are in effect.

### **Business entertainment**

If your employer pays for a meal for those working for the company to eat together in a designated room, this is considered as business entertainment, and you are not liable to pay tax on it as an employee. If, on the other hand, your employer pays for a meal or other food for you in some other way, such as by sending the food to your home, it is a benefit on which you are obliged to pay tax.

## **Face masks**

Your employer can provide you with tax-exempt protective masks for use at work, on business trips, or while commuting to and from work. However, you cannot get tax relief on masks that you purchase yourself for use during work-related journeys. Face masks count as a private living expense – even if their use is recommended on public transport.

## **Working from home**

Since March, many employers have encouraged employees to work from home if possible, or advised them to avoid public transport when commuting to work. These guidelines are consistent with the Public Health Agency of Sweden's recommendations. Given that this situation has lasted for a considerable period, the Swedish Tax Agency has received many enquiries about the rules that apply in different circumstances when working from home.

## **Are you working from home and wondering whether you can get any form of compensation or tax relief?**

### **Furniture, office equipment, consumer goods and similar items**

If you have bought furniture or other office equipment in order to be able to work from home, you will not generally be entitled to tax relief on the cost of any purchase – even if you use the equipment exclusively for work. But if your employer buys an office chair for you, for example, or lends you one taken from your normal workplace, you can use it at home without it counting as a taxable benefit. This applies as long as you give it back when you return to your usual workplace.

You cannot get tax relief on private living costs. In order to get tax relief on any office equipment you have bought, it must fulfil the office equipment requirements. If your equipment meets the requirements, you enter the relevant deduction in the "other expenses" ("övriga utgifter") section of your income tax return. There is a deductions limit, which means that you will get tax relief on the portion of your expense that exceeds SEK 5,000.

[Further information in Swedish on equipment used for work available in our "Glossary on tax relief for private individuals" \("Avdragslexikon för privatpersoner"\)](#)

### **Home office or workspace**

If you have prepared a room, or part of a room, for working at home, you will not generally be entitled to tax relief on the cost involved. But if your employer rents a room for you somewhere else, this does not count as a taxable benefit. If you rent out a room or other space in your home to your employer, the income you receive will normally be considered as salary – even if the space is used for work. If you rent a workspace yourself, you may be entitled to tax relief, but the space must only be used for work, and it must be located outside your home.

- [Further information in Swedish on workspaces in our "Glossary on tax relief for private individuals" \("Avdragslexikon för privatpersoner"\)](#)

### **Internet access**

Having an internet connection is regarded as an ordinary living expense, and you will not normally be able to claim tax relief on it when working from home. However, if your work demands a significantly faster internet service, and your employer will not pay the price difference, you may be entitled to tax relief on the additional expense involved. You must be able to prove that you need a faster connection despite the fact that your employer will not pay for it. You cannot get tax relief on the cost of installing broadband.

- [Further information on internet access in our "Glossary on tax relief for private individuals" \("Avdragslexikon för privatpersoner"\)](#)

## **Employee benefits**

Many employees have access to benefits such as free coffee or fruit at work. But if you work from home, you can no longer take advantage of these benefits. If you pay for such items yourself, you are not entitled to tax relief on your purchases since these count as private living expenses. If your employer wishes to pay for equivalent benefits for you when you are working from home, the money would count as salary. This is because benefits of this kind must be offered in a regular workplace, and your home is not considered a workplace – even if this is where you work.

## **Driving to work during the COVID-19 pandemic**

### **When an employer pays for you to travel to and from work**

Some employers have chosen to pay for their employees' journeys to and from work so they can avoid being in close proximity to others on public transport. If your employer has paid you to cover your travel costs for journeys to and from work, this is considered as salary on which you are obliged to pay tax. If your employer has paid your taxi fares during the current pandemic in order to reduce the risk of infection, this counts as a benefit. In the present circumstances, this kind of benefit can be valued at the corresponding cost of public transport instead of the actual cost. Please click on the link below for further details of the Swedish Tax Agency's position on this matter:

- [Taxi fares benefit during the pandemic \(Legal guidance, in Swedish\) External link.](#)

If, on the other hand, you are allowed to borrow a car, this constitutes a company car benefit and is taxable in the normal way, even if you only use it to travel between home and work.

- [Regulations on company car benefits \(in Swedish\)](#)

### **Tax relief on travel to and from work**

Tax-relief regulations relating to journeys to and from work have not been changed on account of COVID-19. For example, to be eligible for tax relief on car journeys, commuting by car instead of public transport must generally save you two hours per day. If you do not fulfil the requirements, you are not entitled to tax relief. The same applies to congestion charges or similar fees. If your employer refunds these costs, such payments are almost always classed as taxable income. Between 1 April 2020 and 31 December 2020, free or subsidised parking at work was tax exempt. This was a temporary rule introduced on account of the COVID-19 pandemic.

- [Regulations on free and parking and garage space \(in Swedish\)](#)

## **Tax relief in case of multiple places of residence or temporary work**

In order to be granted tax relief on increased living expenses due to multiple places of residence or temporary work, it is normally necessary to sleep or spend the night where you work. Even if you are working away from home temporarily due to the COVID-19 pandemic, and are therefore not staying in the place you normally work for a certain period, the Swedish Tax Agency considers that you are entitled to tax relief during this period. This is on the condition that you intend to return to your job at your normal place of work as soon as this becomes possible.

## **Working or living abroad**

### **Working within the Nordics**

The double-taxation agreement between Nordic countries applies if you work in the Nordics. The main rule is that you are taxed on your income in the country in which you work when you have a private employer. Many people are currently working from home involuntarily due to the COVID-19 pandemic. Here is an outline of the rules that apply in various situations, and how to fill in your income tax return for 2021.

### **Living in Sweden and working from home**

If you are working in Sweden during the COVID-19 pandemic, you are only liable to pay tax in Sweden on the income you earn from work in Sweden. You will therefore not be liable to double taxation. You must enter the income on which you are due to pay tax in Sweden in the income tax return that you file for 2022. You should address any remaining income with the other country in question.

### **For those who live in Sweden and normally work in Denmark for a private employer, but are currently working from home**

If you have a private employer based in Denmark, the special agreement between Sweden and Denmark known as the Öresund tax agreement ("Öresundsavtalet") might apply to you. According to this agreement, you are taxed on all of your income in Denmark – your normal place of work – on the condition that you usually spend enough time working there. If you live in Sweden and normally work in Denmark for a private employer, the agreement applies if you spend at least 50% of every three-month period working in Denmark during your working hours. Many people are currently working from home involuntarily due to the COVID-19 pandemic.

If the Öresund tax agreement does not apply to you for one or several particular periods, your income from work in Sweden is liable to taxation in Sweden instead of Denmark. You will therefore not be liable to double taxation. You must enter the income on which you are due to pay tax in Sweden in the income tax return that you file in 2022. You should address any remaining income with the Danish Tax Agency.

### **For those who live in another Nordic country and normally work in Sweden for a private employer, but are currently working from home**

If you are working from home during the COVID-19 pandemic, you are not liable to pay tax in Sweden on income earned for work in your home country. You will therefore not be liable to double taxation.

### **For those who live in Denmark and normally work in Sweden for a private employer, but are currently working from home**

If you have a private employer based in Sweden, the special agreement between Sweden and Denmark known as the Öresund tax agreement ("Öresundsavtalet") might apply to you. According to this agreement, you are taxed on all of your income in Sweden – your normal place of work – on the condition that you usually spend enough time working there. If you live in Sweden and normally work in Denmark for a private employer, the agreement applies if you spend at least 50% of every three-month period working in Denmark during your working hours. Many people are currently working from home involuntarily due to the COVID-19 pandemic.



If the Öresund tax agreement ("Öresundsavtalet") does not apply to you for one or several particular periods, your income from work in your home country is not liable to taxation in Sweden. You will therefore not be liable to double taxation.

### **Tax deductions made in a country other than the one in which you pay tax**

When you are working in your home country instead of your ordinary country of work, your employer is still likely to be making tax deductions in the normal way. This can lead to a tax refund in one country, and additional tax needing to be paid in the other.

An agreement exists between the Nordic countries allowing tax to be transferred between different countries when you pay tax in a country other than the one in which you are liable to pay tax. This agreement is called the Nordic Agreement Concerning the Collection and Transfer of Tax, or the TREKK Treaty. Tax paid in the wrong country during the COVID-19 pandemic can therefore be transferred between the various Nordic countries. The process needs to be initiated by a tax agency in one of the countries concerned so that tax can be credited to the country in which income should have been taxed. The TREKK Treaty allows tax to be collected in the country in which income tax is payable. If a transfer of tax between different countries is due, the transfer is normally made the year after the income year in question.

If you live in Sweden and are liable to pay tax here because you are working from home, but the tax has been deducted in another Nordic country, you can mention the TREKK Treaty in your income tax return for 2021 when you declare your income in Sweden.

- [Tax transfer – the TREKK Treaty \(Legal guidance, in Swedish\) External link.](#)
- [The double taxation agreement between Nordic countries and the TREKK Treaty \(Legal guidance, in Swedish\) External link.](#)
- [Regulations \(1997:1157\) on administrative assistance in tax matters among the Nordic countries \(Legal guidance, in Swedish\) External link.](#)

### **Employees of non-Swedish companies**

#### **Short-time work allowance ("permittering") from Norway**

If you live in Sweden and receive short-time work allowance (compensation for COVID-19-related temporary leave, also known as furlough) from the Norwegian Labour and Welfare Administration (NAV), this money should be taxed in Sweden. That means you should declare it as income in your Swedish income tax return.

Short-time work allowance counts as income from employment, since you remain employed and are obliged to return to work when the period of temporary leave ends. This means the tax reduction for income from employment (Earned Income Tax Credit) applies to the allowance.

If you have paid tax on short-time work allowance in Norway, you can request for the equivalent amount to be deducted from your Swedish income tax. You should make this request in the income tax return that you file in 2022, when you declare your short-time work allowance. If you have paid Norwegian social security contributions on this allowance, you can also use your tax return to request a tax reduction equivalent to the amount already paid.

- [Deductions for foreign tax](#)

### **Short-time work allowance from a Nordic country other than Norway**

If you live in Sweden and are paid short-time work allowance by the social security agency in a Nordic country other than Norway, the same principles apply as stated in the section above. However, if the allowance is paid by your employer, the Swedish Government will treat it in the same way as normal salary. That means you pay tax on this payment in the country where you earn your salary for as long as you are employed there.

### **If you work abroad but have returned to Sweden due to the COVID-19 pandemic**

If your income is tax exempt in Sweden according to the six-month or one-year rule, and you need to interrupt your stay in another country due to the COVID-19 pandemic, you may still be entitled to tax exemption.

Find out more (in Swedish) on our webpage about tax exemption according to the six-month or one-year rule. The page includes more details of these rules, and examples of how they can be applied in various circumstances.

- [Continued tax exemption according to the six-month or one-year rule \(in Swedish\)](#)

### **Working on a foreign vessel**

You may be affected by the COVID-19 pandemic if you have income from working on a foreign vessel in international traffic. Continued tax exemption may be allowed in some cases.

### **Visiting a service centre**

If you are ill with symptoms of Covid-19 or if there are other recommendations from The Swedish Public Health Agency that you should avoid close contacts with others, you should not visit a service centre during that time.

- [Visiting a service center, Statens servicecenter \(in Swedish\) External link.](#)
- [Recommendations when entering Sweden, The Swedish Health Agency External link.](#)

You can use our e-service "Move to Sweden" to print out a registration form, which you can complete and send in to the Swedish Tax Agency in advance. We can also post the form to you if you prefer. Your registration will be recorded on the date that we receive your completed form. You should then follow up with a personal visit to a service centre.

[Move to Sweden External link.](#)

## **If you have debts**

### **Deferral of tax payments due to COVID-19**

For private individuals, there are no new opportunities to defer tax payments due to COVID-19. The new rules on deferrals apply only to employer contributions, tax deducted for employees and VAT.

As a private individual, you can apply for a deferral under the existing rules. However, to qualify, you must prove that you will be able to pay when the deferral period ends.

- [Tax payment respite \(in Swedish\)](#)

Find out more on the Swedish Enforcement Authority's website about the support you can get when you have debts.

- [Swedish Enforcement Authority \("Kronofogden"\) External link.](#)

## **When a relative dies**

It is important to be aware that, when a person dies, burial or cremation must take place within one month. This means it's a good idea to start planning for the funeral as soon as possible after the death of a relative. If you choose cremation, you have up to one year to transfer the ashes to an urn.

### **Deferral of funerals**

If a relative is unable to make the funeral arrangements in time on account of sickness, the Swedish Tax Agency may grant permission for a later burial or cremation – provided that no other relative is able to make the arrangements instead.

#### **Circumstances that do not qualify for deferral of a funeral**

The COVID-19 pandemic can make it difficult to carry out a funeral in the way relatives wish. Under Swedish law, however, this is not sufficient reason for a deferral. Deferrals will not be granted, for example, in the following circumstances:

- Many relatives or friends are sick or belong to at-risk groups.
- One or more relatives are abroad and therefore unable to attend the funeral.

- A larger number of people would like to attend the funeral.

- [Funerals \(in Swedish\)](#)

## Guidance on funeral planning during the COVID-19 pandemic

Visit [etterlevandeguiden.se](https://etterlevandeguiden.se) to find out more about funerals during the COVID-19 pandemic.

- [Efterlevandeguiden External link.](#)

## Estate inventory ("bouppteckning")

At the moment, the Swedish Tax Agency has longer processing times than normal. The typical processing time for an estate inventory is currently six to eight weeks, but it can take longer than this if further investigation or additional information is required.

- [Estate inventory \(in Swedish\)](#)

## Questions

Please call us on 0771-567 567 (or +46 8 564 851 60 if you are calling from abroad) if you have any questions.

At the moment, our opening hours vary and some of our offices are closed. You are welcome to visit one of our service centres if you are well.

- [Our service centres and opening hours \(in Swedish\)](#)

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